

SALES TAX (EXEMPTIONS AND CLASSIFICATIONS) (NO. 2).

No. 67 of 1946.

An Act to amend the *Sales Tax (Exemptions and Classifications) Act 1935-1946.*

[Assented to 11th December, 1946.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act (No. 2) 1946.*

Short title
and citation.

(2.) Section one of the *Sales Tax (Exemptions and Classifications) Act 1946** is amended by omitting sub-section (3.).

(3.) The *Sales Tax (Exemptions and Classifications) Act 1935-1945†*, as amended by the *Sales Tax (Exemptions and Classifications) Act 1946*, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935-1946.*

2.—(1.) Subject to this section, this Act shall be deemed to have come into operation on the fifteenth day of November, One thousand nine hundred and forty-six.

Commencement.

(2.) The amendment made by paragraph (p) of section three of this Act shall be deemed to have come into operation on the first day of June, One thousand nine hundred and forty-six.

(3.) The amendment made by paragraph (v) of section three of this Act shall be deemed to have come into operation on the thirty-first day of July, One thousand nine hundred and forty-six.

3. The First Schedule to the Principal Act is amended—

The First
Schedule.

(a) by inserting after Division I. the following Division :—

“DIVISION II.—MINING MACHINERY AND EQUIPMENT.

14. Machinery, implements and apparatus (and parts therefor), for use in the mining industry in carrying out mining operations and in the treatment of the products of those operations

15. Materials for use in the mining industry,
viz. :—

- (1) Brattice cloth and brattice tacks
- (2) Carbide of calcium

} Nos. 1 to 9 ”

* Act No. 12, 1946.

† Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; and No. 36, 1945.

- (b) by re-numbering Division II. as Division III.;
- (c) by re-numbering Division III. as Division IV.;
- (d) by adding at the end of sub-item (1) of item 24 the words
“; meat pies, meat pasties and sausage rolls”;
- (e) by adding at the end of sub-item (1) of item 27 the words
“(including vegetable salads)”;
- (f) by inserting in that item, after sub-item (6), the following sub-items:—

“ (7) Soups	} Nos. 1 to 9 ”;
(8) Soup powders and soup cubes	
(9) Tomato puree and tomato paste	

- (g) by omitting sub-item (1) of item 28 and inserting in its stead the following sub-item:—

“ (1) Fruits (including fruit salads and fruit spreads consisting principally of fruits, but not including crystallized fruits or dried fruits) marketed in cans, bottles or other containers	} Nos. 1 to 9 ”;

- (h) by adding at the end of sub-item (2) of that item the words
“(whether minced or otherwise, and including fruit spreads consisting principally of dried fruits)”;

- (i) by inserting after that item the following item:—

“ 29.—(1) Sauces (including mayonnaise and salad dressing, whether liquid, semi-liquid or dry)	} Nos. 1 to 9 ”;
(2) Pickles, olives and capers	
(3) Vinegar	

- (j) by omitting from sub-item (4) of item 52 the words
“Photographs and blocks” and inserting in their stead the word “Blocks”;

- (k) by inserting in sub-item (7) of that item, after the word
“negatives”, the words “and diapositives”;

- (l) by omitting from sub-item (8.) of that item the words “and pictures” and inserting in their stead the words “, pictures, photographs, printed matter and any combination thereof”;

- (m) by omitting from that sub-item the symbols and figure
“(4)” and inserting in their stead the symbols and figure
“(5)”;

- (n) by inserting after item 60 the following item in Division IX. :—

“ 60A. Printed matter for use and not for sale by a society, institution or organization established and maintained for the advancement of agriculture and not carried on for the profit of an individual For the purposes of this item “printed matter” means programmes, schedules, catalogues, syllabuses, advertising matter, tickets of admission and award ribbons, certificates and cards for use in connexion with agricultural shows or exhibitions	} Nos. 1 to 9 ”;

(o) by adding at the end of item 66A the following sub-item :—

“ (3) Honour boards or honour rolls on which are inscribed, or to be inscribed, the names of persons who have served in the armed forces of His Majesty within the meaning of that expression in item 81A of this Schedule } Nos. 1 to 9 ”;

(p) by inserting after item 74F the following item :—

“ 74G. Goods for use (whether as goods or in some other form), and not for sale, by the Imperial War Graves Commission } Nos. 1 to 9 ”;

(q) by inserting after item 83 the following item :—

“ 83A. Wallpaper } Nos. 1 to 9 ”;

(r) by omitting from sub-item (5.) of item 85 the words “, or paints or similar waterproofing materials or caulking compounds ”;

(s) by inserting after that item the following item :—

“ 85A.—(1) Paints (including undercoatings, sealers, primers, varnishes, stains, enamels, lacquers, kalsomine and cold water paints, waterproofing liquids and compounds and creosote and other wood preservatives) of a kind applied to buildings or other fixtures, but not including mop oils or wax polishes } Nos. 1 to 9 ”;

(2) White lead, zinc white, red lead, colored mineral earths, linseed oil, tung oil, turpentine and terebine and other paint driers

(3) Putty, woodfillers and size

(t) by inserting after sub-item (1) of item 120 the following sub-items :—

“ (1A) Clothing, footwear, drapery, soft furnishings and yarns (other than goods covered by any item in the Third Schedule to this Act) which come within the meaning which the expression “ coupon goods ” had, on the thirteenth day of September, 1945, in the Rationing Order No. 27, made under the National Security (Rationing) Regulations, as amended to that date } Nos. 1 to 9 ”;

(1B) Industrial clothing not covered by the last preceding sub-item, viz. :—aprons (including aprons made of leather, basil or rubber), acid-proof armlets, sleeve protectors, gaiters, leg protectors, caps, capes (including rubber capes), gloves, mittens, headbands for waitresses and maids, canvas hoods, pit-caps, rubber raincoats, leather welding jackets and yackers

(u) by omitting item 124 and inserting in its stead the following item :—

“ 124. Baby carriages (including perambulators, strollers, pushers and go-carts), perambulator mattresses and cushions, cuddle seats } Nos. 1 to 9 ”;

and

(v) by inserting after item 133 the following item :—

“ 134. Stores, imported or cleared from bond, for consumption on an aircraft engaged on an overseas air service which is subject to an inter-governmental agreement to which the Commonwealth is a party, and which provides, on a reciprocal basis, for exemption from payment of customs duties or similar duties or charges of the stores of aircraft of the parties to the agreement } Nos. 5 to 7 ”;

The Second
Schedule.

The Third
Schedule.

4. The Second Schedule to the Principal Act is repealed.

5. The Third Schedule to the Principal Act is amended—

- (a) by omitting sub-item (3.) of item 1;
- (b) by omitting from sub-item (4.) of that item the words “Brushes; combs” and inserting in their stead the words “Toilet or dressing sets”;
- (c) by omitting from that sub-item the words “, shaving outfits, shaving mugs; shavers; razors; razor blades, razor strops and razor sharpening appliances”;
- (d) by omitting from that sub-item the words “other toilet requisites whether marketed singly or in sets;”;
- (e) by omitting from sub-item (6.) of that item the words “; sun-glasses and goggles”;
- (f) by omitting sub-item (7.) of that item;
- (g) by omitting sub-item (8.) of that item and inserting in its stead the following sub-item:—
 “(8) Serviette rings, book ends, book marks, perpetual calendars and calendar stands, collar boxes, jewel boxes and cases, handkerchief boxes, stud boxes, paper weights, paper knives, fobs, sovereign and coin cases, picture frames, nut crackers, picnic hampers and outfits, incense burners, art or decorative candles, tie boxes, card cases, table mats (but not including cloth table mats), cocktail picks and tooth picks.”;
- (h) by adding at the end of paragraph (c) of sub-item (1.) of item 5 the words “, but not including school or university badges, or badges which denote membership of associations of persons who have served in the armed forces of His Majesty within the meaning of that expression in item 81A in the First Schedule to this Act”;
- (i) by omitting sub-item (2.) of that item;
- (j) by omitting sub-item (4.) of that item;
- (k) by omitting item 9;
- (l) by omitting from sub-item (9.) of item 10 the words “Toilet and bath soap, bath” and inserting in their stead the word “Bath”;
- (m) by omitting sub-item (10.) of that item;
- (n) by omitting sub-item (12) of that item;
- (o) by omitting Division III.;
- (p) by omitting sub-item (4.) of item 12;
- (q) by omitting from sub-item (5.) of that item the symbols, figures and word “(3.) or (4.)” and inserting in their stead the word, symbols and figure “or (3.)”;
- (r) by omitting from sub-item (1) of item 13 the symbols and figure “(4.)” and inserting in their stead the symbols and figure “(8)”;
- (s) by omitting item 17;
- (t) by omitting sub-item (6.) of item 18;
- (u) by omitting Division IX.;

- (v) by adding at the end of sub-item (1.) of item 25 the words "but not including goods for public, patriotic, philanthropic, religious or charitable purposes, which are for use and not for sale by a society, institution or organization which is not established or carried on for the profit of an individual";
- (w) by adding at the end of sub-item (3.) of that item the words "but not including advertising matter for public, patriotic, philanthropic, religious or charitable purposes, which is for use and not for sale by a society, institution or organization which is not established or carried on for the profit of an individual";
- (x) by omitting from item 26 the word "Serviettes";
- (y) by omitting from that item the word "towels";
- (z) by omitting from that item the words "plates, saucers and drinking vessels (including those made of cardboard or similar materials)";
- (aa) by omitting from that item the words "cardboard spoons and forks";
- (bb) by omitting item 27; and
- (cc) by omitting item 30.

CUSTOMS TARIFF (SPECIAL WAR DUTY) VALIDATION.

No. 68 of 1946.

An Act to amend the *Customs Tariff (Special War Duty) Validation Act (No. 2) 1943*.

[Assented to 11th December, 1946.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Customs Tariff (Special War Duty) Validation Act 1946*. Short title and citation.

(2.) The *Customs Tariff (Special War Duty) Validation Act (No. 2) 1943**, as amended by this Act, may be cited as the *Customs Tariff (Special War Duty) Validation Act 1943–1946*.

2. This Act shall be deemed to have come into operation on the fifteenth day of November, One thousand nine hundred and forty-six. Commencement

* Act No. 30, 1943.